IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

WEDNESDAY, THE SECOND DAY OF FEBRUARY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE HON''BLE MR JUSTICEM.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 1330 of 2005

Between:

State of Andhra Pradesh, Rep. by its Commercial Tax Officer,
Khairtabad Circle, VIIIth Floor, Mayur Kushal Complex, Abids, Hyderabad.

..... PETITIONER

AND

M/s R.G. Foundry Forge Ltd, 6-3-569/1/7, Rockdale, Khairtabad, Hyderabad,
(In Liquidation) Rep. by the Official Liquidator, High Court of A.P.Kendriya Sadan,
Koti, Hyderabad.

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a writ or order or direction more particularly one in the nature of Writ of Mandamus declaring the action of the Official Liquidator in not disposing the claim petition and releasing the Sales Tax due by Respondent company to the Petitioner is illegal, arbitrary and without jurisdiction and contrary to Section 16(C) of the APGST Act and Section 17 of the CST Act and further direct the Official Liquidator to remit the Sales Tax arrears of the Respondent company of the Petitioner from the sale proceeds of the properties of the Respondent company forthwith.

Counsel for the Petitioner: MR.K.RAJI REDDY, SPL.SC FOR CT

Counsel for the Respondent: OFFICIAL LIQUIDATOR

The Court made the following:

THE HON’BLE SRI JUTICE M.H.S.ANSARI

AND

THE HON'BLE SRI JUSTICE T.CH.SURYA RAO

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W.P.NO.1330 OF 2005

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ORAL JUDGMENT:

(Per the Hon'ble Sri Justice M.H.S.Ansari)

The grievance of the petitioner in the instant writ petition is with regard to the inaction on the part of the learned Official Liquidator in not disposing of the claim petition and releasing the sales tax due by the respondent company-in-liquidation to the petitioner.

Learned Special Standing Counsel for Commercial Tax has relied upon the provisions under Section 16 (C) of the A.P.G.S.T.Act and Section 17 of the C.S.T.Act.

Keeping in view that learned Official Liquidator functions under the scheme of the Companies Act, in concurrence with or under directions of the learned Company Court, we are not inclined to entertain the instant writ petition or pass any orders that may come in conflict with the jurisdiction of the learned Company Court or the directions that the learned Company Court is empowered to pass.

For the said reasons, instant writ petition is liable to be and hereby dismissed at the admission stage, without going into the merits or contentions raised. No order as to costs.

This order shall not preclude the petitioner from seeking such appropriate reliefs before the appropriate authority/court as may be open to the petitioner in law and as it may be advised.

M.H.S.Ansari, J

T.Ch.Surya Rao, J

2nd February, 2005.

mrk

THE HON'BLE SRI JUTICE M.H.S.ANSARI

AND

THE HON'BLE SRI JUSTICE T.CH.SURYA RAO

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W.P.NO.1330 OF 2005

ORAL JUDGMENT:

(Per the Hon'ble Sri Justice M.H.S.Ansari)

2nd February, 2005.

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To

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1. The Commercial Tax Officer, State of Andhra Pradesh,
   Khairtabad Circle, VIIIth Floor, Mayur Kushal Complex, Abids,
   Hyderabad.

2. 2 C.D. copies.